HASSAN DISTRICT.

ALUR MINOR MUNICIPALITY.

The following draft bye-laws relating to the levy of octroi duty on articles imported into Alur Municipality under Section (48) (*k*) of the Municipal Regulation VII of 1906 are published for the information of the public.

Any person or inhabitant of the Municipality objecting to the proposed tax may within a fortnight from the date of the notice send his objections in writing to the President, Municipal, Council, Alur.

The local limits for collection of octroi duty shall be Municipal boundaries.

2. No article liable to octroi duty shall be brought within the limits except by one of the roads described in the schedule hereto annexed.

3. All persons bringing into or receiving from beyond the octroi limits of the town any such articles shall exhibit the same at the Municipal office as to allow of it being duly inspected by the octroi staff.

4. Every person bringing dutiable article within the town shall report the fact at the Municipal office.

5. A table showing of the octroi duty leviable on the various articles shall be exhibited at the Municipal office in a conspicuous part thereof and copies shall be supplied without any charge to any person requiring the same.

6. When the goods have been examined at the octroi post, the importer shall forthwith bring the taxable goods to the octroi office accompanied by a peon.

7. When the goods are brought to the octroi office, they may be unloaded, weighed or counted by the officer in charge of the office, in the octroi office upon ascertainment of the amount of octroi payable on the goods, the importers shall either pay the amount due and receive a permit for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. In case, the importer wishes to export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.

8. With a view to the appraisement of the value of goods when the tax is assessed or valued, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi office should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the octroi office at current rates and octroi levied accordingly.

9. In case when it is found that the excess octroi has been pai
to the President to refund the excess, provided the claim is p
exceeding six months.

BONDED WAREHOUSE.

10. The Municipal Council shall provide a bonded war
which may be deposited under Bye-law 7.

11. The bonded warehouse shall be open for the tran
to 5 P.M., daily except on Sundays and holidays authorised
shall, however, be made by the officer in charge of the
articles such as betel leaves, etc., on such days and also
tances. The Municipality is not responsible for the los
party.

12. Any importer depositing goods in the bonde
koti has previous to weighing, counting, appraising, a
thereon give a declaration in the form appended, of t
necessary, of the value of such goods.

13. A receipt in the form appended (Schedul
charge of the octroi koti for all goods deposited in
such goods shall be maintained. It is the duty
articles deposited by him and the octroi departme
the premises and not covered by a receipt.

14. The receipt given by the octroi depa
before taking delivery of the articles to which
for any loss that might be sustained by the
the officials concerned. Perishable articles t
be thrown out on being spoilt.

15. If the depositor himself does n
octroi office, he must endorse on the recei
wishes to be made and if the receipt is r
descretion of the officer, in charge of th
in his opinion to receive the same has
charge of the octroi office.

16. Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may on paying full duty thereon, import such goods into the town covered by a permit or may export such goods free, covered by an export pass, subject to the escort of an octroi subordinate provided that new packages covered by such pass, shall, if possible, and before they are taken from the warehouse, be stamped by the officer in charge, so as to show that they are under bond. The export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse and the duplicate and triplicate delivered for every export pass granted under Rule 7. A fee of one anna shall be charged for every packets provided that in the case of carts a fee of two annas shall be charged for every cart.

17. The officer in charge of the octroi koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant.

18. All goods exported under such pass and also all goods exported under free export pass under Bye-laws 15 shall be produced by the exporter together with the duplicate pass at the octroi station at exit.

19. Goods shall be allowed to remain in the bonded warehouse one day free of charge after the expiry of that period rates as shown in the following schedule shall be charged for a week or portion thereof :—

(*a*) Tobacco per bundle of 5 maunds or portion thereof			3 pies a day.
(*b*) Sugar per bag of	do	do	do
(*c*) Piecegoods per bale of 400 lbs.		do	do
(*d*) Jaggary per bag of 5 maunds		do	do
(*e*) Kerosene per box of 2 tins		do	do
(*f*) Dry cocoanut per bag of 2 maunds		do	do

Sundays and close holidays shall not be taken into account in fixing the date from which fees under each class shall be payable. Double the rate will be charged for each day after the expiry of a week.

20. The President may permit, any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms or payment of rent as may from time to time be found necessary.

[redacted] uncharged or unclaimed for a longer period than three months [redacted]der in public auction provided that before selling such goods [redacted]ed for seven days at the bonded warehouse and at the Munici- [redacted] goods shall be sold earlier when the storage fees are likely to

[redacted]ld under Bye-law 20, the sale proceeds shall be credited to [redacted]f duty and storage fees due in respect thereof and the [redacted]f the amount realized by the sale exceeds the amount so [redacted] Municipal funds. Any claims for such balance received [redacted]d by the President. No claim shall be admitted after [redacted] special permission of the Council.

[redacted]les shall if called upon by a requisition in writing [redacted]ent within one year of such import, account for such [redacted] either a permit obtained in token of payment of [redacted]ving exported the whole or part of the articles so [redacted] bye-law will render the importer liable to punish- [redacted]e value of octroi on such goods or to Rs. 25 [redacted]ctroi duty on the articles unaccounted for.

[redacted] dutiable articles, who infringes Bye-laws 3, 4, [redacted]xceeding Rs. 50 before the Magistrate.

[redacted]LE I.

[redacted]outes.

4. Alur-Bikkod road.
[redacted] Alur-Chitnahalli road